

82D CONGRESS
1st Session

} HOUSE OF REPRESENTATIVES {

REPORT
No. 718

FIXING THE RESPONSIBILITIES OF THE DISBURSING OFFICER AND OF THE AUDITOR OF THE DISTRICT OF COLUMBIA

JULY 19, 1951.—Committed to the Committee of the Whole House on the State
of the Union and ordered to be printed

Mr. HARRIS, from the Committee on the District of Columbia,
submitted the following

REPORT

[To accompany S. 259]

The Committee on the District of Columbia, to whom was referred the bill (S. 259) to fix the responsibilities of the Disbursing Officer and of the Auditor of the District of Columbia, and for other purposes, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

An explanation as to the purposes of this bill is outlined in the letter of July 20, 1950, from the Commissioners of the District of Columbia to Hon. Sam Rayburn, Speaker of the House. The letter of June 29, 1950, from the Comptroller General of the United States referred to in this correspondence is also made a part of this report.

GOVERNMENT OF THE DISTRICT OF COLUMBIA,
Washington, D. C.

HON. SAM RAYBURN,
The Speaker, House of Representatives,
Washington, D. C.

MY DEAR MR. SPEAKER: The Commissioners have the honor to transmit herewith a draft of a bill entitled "A bill to fix the responsibilities of the Disbursing Officer and of the Auditor of the District of Columbia, and for other purposes," which they request be introduced and enacted into law.

At the present time the responsibility for disbursements of moneys for the District of Columbia rests on the Disbursing Officer. He is held responsible for correctness of vouchers upon which such disbursements are based as well as the legality of the expenditures. As a practical matter the Disbursing Officer does not have a force sufficient to make the audits necessary to assure him of the accuracy and legality of all of the disbursements made by him. On the other hand the Auditor of the District of Columbia is now required to audit and approve for payment all vouchers upon which disbursements are based. Logically the Auditor should be the responsible certifying officer.

2 RESPONSIBILITIES OF CERTAIN DISTRICT OF COLUMBIA OFFICERS

The draft of a bill submitted herewith would accomplish the purpose indicated and is patterned after the Act entitled "An Act to fix the responsibilities of disbursing and certifying officers and for other purposes," approved December 29, 1941, as amended (Title 21, U. S. Code, sections 82b, 82c, 82d, 82f, and 82g). This bill would fix upon the disbursing officer the responsibility of disbursing moneys of the District only upon vouchers certified by the auditor or by an employee in his office designated in writing by the auditor. The auditor, or his designated employee, as certifying officer would be responsible for the correctness of the facts recited in the voucher and for the legality of the proposed payment. They would be held accountable for and required to make good to the United States or to the District of Columbia the amount of incorrect, illegal, improper, or erroneous payments resulting from any false, incorrect, or misleading certification made by them, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. The auditor and the employees in his office designated in writing by him to certify vouchers would be required to give bond to the United States and to the District of Columbia in such amount as may be determined by the Commissioners of the District of Columbia. The result of enactment of this bill would be that the disbursing officer and the auditor of the District would have responsibilities definitely fixed and similar to those of disbursing and certifying officers of the Federal Government.

Enclosed is a copy of a letter from the Comptroller General of the United States dated June 29, 1950, in which he heartily recommends early enactment of the bill.

The proposed draft of bill was submitted to the Bureau of the Budget and returned to the Commissioners with the advice that there is no objection on the part of that office to the presentation of the bill to Congress.

Respectfully,

JOHN RUSSELL YOUNG,
President, Board of Commissioners.

GENERAL ACCOUNTING OFFICE,
Washington, D. C.

HON. JOHN RUSSELL YOUNG,
President, Board of Commissioners of the District of Columbia.

MY DEAR MR. YOUNG: I have your letter of June 22, 1950, enclosing, for the expression of the views of this Office thereon, a draft of a proposed bill entitled "A bill to fix the responsibilities of the Disbursing Officer and of the Auditor of the District of Columbia, and for other purposes," which matter was the subject of Office letter dated April 11, 1950, B-91448, to you.

As stated in the said letter, it is essential to the enforcement of accountability for public funds that the duties and responsibilities of disbursing and certifying officers be explicitly provided, and that the duties and responsibilities be so divided between them that the official who is in the best position to know the facts and the nature and validity of a given expenditure shall certify thereto and be held responsible accordingly. Also, while the Auditor for the District of Columbia appears to be in the best position to know the facts and to certify to the validity of proposed payments for the District of Columbia, the law now does not make him responsible for incorrect or illegal payments but such responsibility is imposed on the disbursing officer who has no adequate means of determining the validity of a proposed expenditure and whose needs and attempts to protect himself cause needless duplication of work already done by the Auditor, and corresponding unnecessary and fruitless expense.

The draft of bill, which is closely patterned after the act of December 29, 1941 (55 Stat. 875, as amended, 31 U. S. C. 82b to 82g), is designed to remedy the situation and conforms to recommendations of members of your staff and representatives of the General Accounting Office now engaged in a joint program to develop an improved system of accounting for the Government of the District of Columbia. Accordingly, I heartily recommend its early enactment into law.

Sincerely yours,

LINDSAY C. WARREN,
Comptroller General of the United States.